

EXHIBIT 55

Letter dated July 18, 1939 to Walker River Irrigation District
from William M. Kearney

WILLIAM M. KEARNEY
ATTORNEY AT LAW
RENO, NEVADA

July 18, 1939

Walker River Irrigation District
Yerington, Nevada

Gentlemen:

I have just received notice that the Circuit Court of Appeals denied the petition for rehearing filed by the United States and also denied the petition for rehearing filed by the District and other defendants.

I have no knowledge as to whether or not the Government intends to appeal to the Supreme Court of the United States but in the event that it does file an appeal, do you desire to file a cross-appeal?

Yours very truly,

A handwritten signature in cursive script, appearing to read "W M Kearney", written in dark ink.

WMK:ME